

**CITY OF YAKIMA**  
**Yakima County, Washington**  
**January 1, 1992 Through December 31, 1992**

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**Schedule Of Findings**

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1. Annual Financial Reports Should Be Submitted Within The Prescribed Reporting Period

As of July 1993, the City of Yakima had not completed and submitted its 1992 annual financial report to the Office of State Auditor.

The RCW 43.09.230 states in part:

. . . The state auditor shall require from every taxing district and other political subdivisions financial reports covering the full period of each fiscal year . . . Such reports shall be prepared, certified, and filed . . . within one hundred fifty days after the close of each fiscal year . . . .

Without timely submission of these financial reports, there is an inadequate disclosure of the city's financial activities to the public, regulatory agencies, and other interested parties.

City personnel stated that a shortage in accounting staff contributed to the late report.

We recommend that the city prepare and file future annual financial reports within the prescribed reporting period.

2. Annual Street Report Should Be Submitted Within The Prescribed Reporting Period

The City of Yakima did not submit its 1992 annual street report to the Washington State Department of Transportation (WSDOT) until August 3, 1993.

The RCW 35.21.260 states in part:

The governing authority of each city and town on or before March 31st of each year shall submit such records and reports regarding street operations in the city or town to the secretary of transportation . . . to enable him to compile an annual report thereon.

Late submittance of the annual street report hinders WSDOT's ability to compile a comprehensive statewide annual report of street activities in a timely manner.

City personnel stated that a shortage in accounting staff contributed to the late reporting.

We recommend that the city prepare and file future annual street reports within the prescribed reporting period.